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December 14, 2004

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110


Re: D.T.E. 03-47-B (Phase II) Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company, NSTAR Gas Company,
Pension/PBOP Adjustment Compliance Filing

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced matter are the responses of Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company and NSTAR Gas Company (together, the "Company") to the Attorney General Record Requests set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,



Robert J. Keegan

Enclosures

cc: Caroline Bulger, Hearing Officer
Joe Rogers, Assistant Attorney General
Alexander Cochis, Assistant Attorney General

Responses to Information Requests

Record Request AG-1-1

Record Request AG-1-2

Record Request AG-1-3

Record Request AG-1-4

NSTAR Electric and Gas Company
Department of Telecommunications and Energy
D.T.E. 03-47-B (Phase II)
Record Request: AG-1
December 14, 2004
Person Responsible: Michael Farrell
Transcript Reference page: 39-40

Record Request AG-1

Referring to Exhibit AG-1-8, page 3, please provide the period of time covered by the 2003 NSTAR pension duration curve and the Salomon Brothers pension duration curve.

Response

The average duration of the NSTAR Pension Plan was approximately 12.5 years at December 31, 2003. The duration of the Salomon Brothers Pension Duration Curve (now known as the Citigroup Pension Discount Curve) was 15.71 years as of the same date.

NSTAR Electric and Gas Company
Department of Telecommunications and Energy
D.T.E. 03-47-B (Phase II)
Record Request: AG-2
December 14, 2004
Person Responsible: Michael Farrell
Transcript Reference page: 60

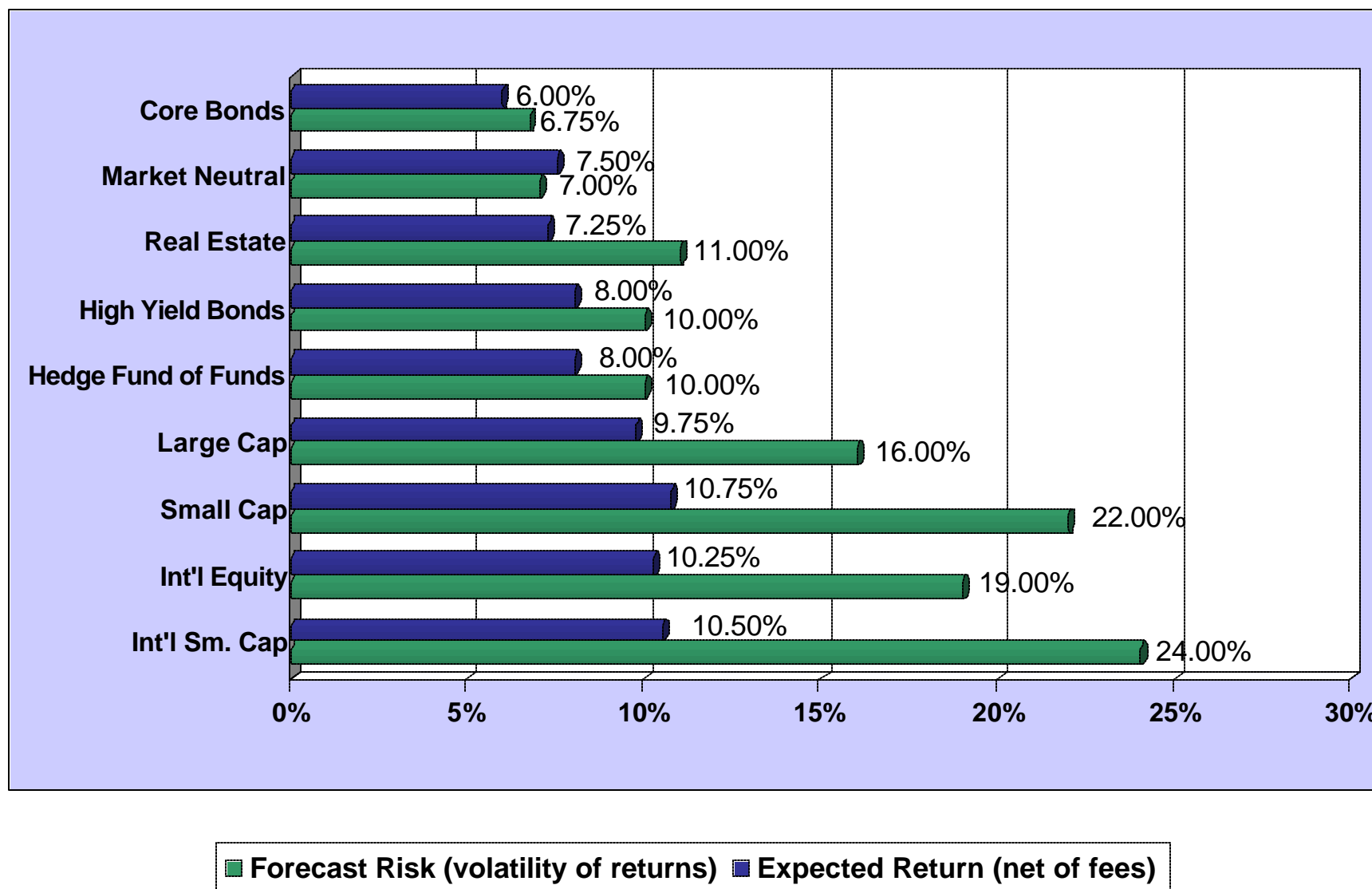
Record Request AG-2

Please provide a color copy of page 15 of Exhibit AG-1-9.

Response

Please refer to attachment RR-AG-2 for a color copy of page 15 of Exhibit AG-1-9.

2004 Asset Class Risk/Return Normalized Assumptions*



*30 year time horizon (geometric basis).

NSTAR Electric and Gas Company
Department of Telecommunications and Energy
D.T.E. 03-47-B (Phase II)
Record Request: AG-3
December 10, 2004
Person Responsible: Michael Farrell
Transcript Reference page: 65

Record Request AG-3

Please provide any industry surveys of actuarial expectations of other large employers, as referenced in the Company's response to Exhibit AG-21, paragraph (d).

Response

The Company has requested Watson Wyatt to provide any documents that are responsive to this request and will provide further information as soon as it is available.

NSTAR Electric and Gas Company
Department of Telecommunications and Energy
D.T.E. 03-47-B (Phase II)
Record Request: AG-4
December 14, 2004
Person Responsible: Michael Farrell
Transcript Reference page: 76

Record Request AG-4

Please indicate whether the savings resulting from the restructuring of the Company's retiree plan, as referenced in Exhibit AG-1-29, are reflected in the Company's 2004 Pension Adjustment Factor.

Response

The benefit plan changes referred to in Exhibit AG-1-29 were reflected in the 2004 Pension Adjustment Factor, as the savings resulted in a reduction to the 2003 PBOP expense, as calculated under FAS 106.